

TAX RATES, DUE DATES & PENALTIES

City of Talladega
Revenue Division
P.O. Box 498
Talladega, AL 35161

BUSINESS LICENSE

Business license Due Dates: Except as otherwise provided in Ordinance #1667, all licenses shall be due and payable on the *first day of the calendar year* for the whole calendar year, or from the day on which business is commenced for the remainder of the calendar year. The payment for the calendar year license renewal shall be *delinquent on February 1st* of that year.

Insurance Companies: Payments for the license renewal shall be *delinquent on March 1st* of each year.

Business License Penalties: If said licenses are not paid before becoming delinquent, a penalty shall be assessed and collected in addition to the license tax due. The penalty shall be based on the amount of the delinquent license tax as follows:

Fifteen Percent (15%) during the period beginning February 1st and ending February 29th.

Thirty Percent (30%) during the period beginning March 1st and thereafter.

Interest of One Percent (1%) per month shall also be charged on all delinquent accounts (both license taxes and penalties).

Penalties-Other: The information above shall apply to penalties except where, in the judgment of the Revenue Officer and/or Director of Finance, it is necessary to check the accounts of the license in order to properly determine the amount of license tax due. If after having done so, it is found that the licensee had not paid the full amount due, a penalty not exceeding twenty-five percent (25%) of the amount originally due shall, in the judgment of the Revenue Officer and /or Director of Finance, be assessed as penalty.

TAXES

As of the May 2010 tax collection period the City of Talladega is self administered in collection of taxes due to the city. It is mandatory that all tax returns for the City of Talladega be filed on the Alabama department of Revenue's online city/county return. The city does not process paper returns with the exception of amended return forms issued by the Revenue Division of the city. Businesses must contact the city's Revenue Division to obtain a jurisdiction account number in order to complete the return. All categories of taxes are collected in the city limits and the police jurisdiction.

Tax Penalties: Penalties for delinquent taxes will be enforced as outlined in the Code of Alabama. This includes but is not limited to:

Ten Percent (10%) of the taxes due for failure to timely file the return.

Ten Percent (10%) of the taxes due for failure to timely pay the return.

Interest of One Percent (1%) per month shall also be charged on all delinquent returns.

Discounts: As of the May 2010 tax collection period discounts are no longer allowed. This is reflected in the calculations on the ALDOR website when the return is filed.

SALES & USE TAX RATES

The following sales tax rates apply to sales made in the City of Talladega and do not include any taxes due to the county or state. *

General Rate	5% (five percent)
Amusement/Entertainment	4% (four percent)
Machine Rate	1% (one percent)
Automotive Rate	$\frac{3}{4}$ of 1% (three-fourths of one percent)
Vending Machine Rate	3% (three percent)
Agricultural Machinery & Equip.	1% (one percent)
Gasoline	2% (two percent)
Diesel	1% (one percent)
Tobacco (cigarettes)	\$0.20 per pack
Tobacco (all other products)	20% of sell price

LODGINGS TAX RATES

The following lodging tax rates apply to sales made in the City of Talladega and do not include any taxes due to the county or state. *

General Rate	8% (eight percent)
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RENTAL & LEASE TAX RATES

The following rental and lease tax rates apply to sales made in the City of Talladega and do not include any taxes due to the county or state. *

General Rate	4% (four percent)
Linen	4% (four percent)
Auto	1% (one percent)

* If sales, storage, use or consumption of tangible personal property, occurs outside the corporate limits of the City of Talladega but within the police jurisdiction, the rates of tax are **one-half** of those stated above.

PLEASE DIRECT ALL QUESTION REGARDING THE CITY OF TALLADEGA BUSINESS LICENSES AND/OR TAXES TO:

FINANCE DEPARTMENT
REVENUE DIVISION
P.O. Box 498
Talladega, AL 35161
revenueofficer@talladega.com